

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-5 (canceled)

6. (original) A punching apparatus, comprising:

a base for placing thereon an object to be punched;

a punching structure mounted over said base for digging into said object to create at least one hole;

a transmitting shaft coupled to said punching structure and rotated to actuate said punching structure to move between a punching position and a releasing position in response to first and second external forces, respectively; and

a first handle member attachable to and detachable from any of a first end and a second end of said transmitting shaft, and transmitting said punching structure to move between said punching position and said releasing position in response to said first and said second external forces exerted thereon, respectively.

7. (original) The punching apparatus according to claim 6 wherein said first and said second ends of said transmitting shaft are hexagonal posts.

8. (original) The punching apparatus according to claim 7 wherein said first handle member has a hollow hexagonal end for optionally and selectively engaging with one of said first and said second hexagonal posts.

9. (original) The punching apparatus according to claim 6 further comprising a positioning pin for penetrating a hole on said first handle member and a hole on said transmitting shaft in order to secure said first handle member to a selected one of said first and said second ends of said transmitting shaft.

10. (original) The punching apparatus according to claim 6 further comprising a stopper attachable to and detachable from any of said first and said second ends of said transmitting shaft for preventing from dislocation of said transmitting shaft, said stopper and said first handle

member being exchangeably disposed at said first and said second ends of said transmitting shaft.

11. (original) The punching apparatus according to claim 10 wherein said first and said second ends of said transmitting shaft are hexagonal posts, and said first handle member and said stopper have respective hollow hexagonal ends for engaging with said first and said second hexagonal posts.

12. (original) The punching apparatus according to claim 10 further comprising a positioning pin for penetrating a hole on said stopper and a hole on said transmitting shaft in order to secure said stopper to a selected one of said first and said second ends of said transmitting shaft.

13. (original) The punching apparatus according to claim 6 further comprising a casing for sheltering said punching structure and said transmitting shaft.

14. (original) The punching apparatus according to claim 6 wherein said object is a stack of paper sheets.

15. (original) The punching apparatus according to claim 6 wherein said first and said second external forces are exerted to pivot said first handle member in different directions.

16. (original) The punching apparatus according to claim 6 further comprising a second handle member attachable to and detachable from any of said first and said second ends of said transmitting shaft, said first and said second handle members being exchangeably disposed at said first and said second ends of said transmitting shaft.

17. (original) The punching apparatus according to claim 16 wherein said first and said second ends of said transmitting shaft are hexagonal posts, and said first and said second handle members have respective hollow hexagonal ends for engaging with said first and said second hexagonal posts.

18. (original) The punching apparatus according to claim 16 further comprising a positioning pin for penetrating a hole on said second handle member and a hole on said transmitting shaft in order to secure said second handle member to a selected one of said first and said second ends of said transmitting shaft.

19. (original) A punching apparatus, comprising:
- a base for placing thereon an object to be punched;
 - a transmitting shaft disposed over said base;
 - first and second handle members detachably coupled to first and second ends of said transmitting shaft, respectively; and
 - a punching structure coupled to said transmitting shaft for digging holes on said object in response to an external force exerted on one or both of said first and said second handle members.
20. (original) The punching apparatus according to claim 19 wherein said first and said second ends of said transmitting shaft are hexagonal posts.